IN THE HIGH COURT OF JUDICIATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX REFERENCE NO.195 OF 1999

The Commissioner of Income-tax,
Nasik .. Applicant.
V/s.
Shrigonda SSK Ltd., Ahmednagar .. Respondent.

Mr.Ashok Kotangale with Mr.Parag Vyas
for the applicant.
Mr.Pramod Vaidya i/b. S.N. Inamdar
for the respondent.

CORAM : V.C. DAGA &
J.P. DEVADHAR, JJ.

DATED : 24TH OCTOBER, 2005.

P.C. :

1. The question framed in this reference does not bring out a real question which the Tribunal wanted to. However, we think it proper to remand this question to the Tribunal since the judgment on which the Tribunal has relied upon [(198 ITR 78) Shri Chhatrapati SSK Ltd] has been reversed by the Supreme Court in the case of Siddheshwar SSK Ltd V/s. CIT [(2004) 270 ITR 1 (SC)].

2. In that view of the matter, the Tribunal is directed to decide this question afresh as per the law laid down by the Apex Court in the case of Siddheshwar SSK Ltd.,

3. The reference, accordingly, stands disposed of with no order as to costs.

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